

# **EXHIBIT C**

Losses in Ohr Pharmaceutical, Inc.  
 90-Day Price: \$0.28  
 Class Period: 06/24/2014 - 01/04/2018  
 Investor: George Lehmann, individually and as sole owner and president of Insured Benefit Plans, Inc.



| OPEN TRANSACTIONS                            |              |               |             |                     |              | CLOSE TRANSACTIONS              |              |               |                          |               |              | MATCHED LOSS                        |                                 |
|--|--------------|---------------|-------------|---------------------|--------------|---------------------------------|--------------|---------------|--------------------------|---------------|--------------|-------------------------------------|---------------------------------|
| Transaction                                  | Security     | Date          | Units       | Price               | Cost         | Transaction                     | Security     | Date          | Units                    | Price         | Proceeds     |                                     |                                 |
| <b>Beginning of Class Period: 06/24/2014</b> |              |               |             |                     |              |                                 |              |               |                          |               |              |                                     |                                 |
| Purchase                                     | Common Stock | 3/26/2015     | 16,178      | \$8.6471            | \$139,892.78 | Sale                            | Common Stock | 1/8/2018      | (16,178)                 | \$0.4168      | (\$6,742.99) | Lookback Price***                   | End of Class Period: 01/04/2018 |
| <b>End of Class Period: 01/04/2018</b>       |              |               |             |                     |              |                                 |              |               |                          |               |              |                                     |                                 |
| Class Period Common Stock Purchases          |              | <b>16,178</b> | Total Costs | <b>\$139,892.78</b> |              | Class Period Common Stock Sales |              | <b>0</b>      | Total Class Period Sales | <b>\$0.00</b> |              | <b>MATCHED LOSS*</b>                | <b>\$133,149.79</b>             |
|  |              |               |             |                     |              | Shares Held Post-Class Period   |              | <b>16,178</b> |                          |               |              | <b>UNMATCHED LOSS (Look-Back)**</b> | <b>\$0.00</b>                   |
|  |              |               |             |                     |              |                                 |              |               |                          |               |              | <b>Total Loss</b>                   | <b>\$133,149.79</b>             |

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| OPEN TRANSACTIONS                            |              |               |             |                     |              | CLOSE TRANSACTIONS              |              |               |                          |               |               | MATCHED LOSS                        |                                 |
|--|--------------|---------------|-------------|---------------------|--------------|---------------------------------|--------------|---------------|--------------------------|---------------|---------------|-------------------------------------|---------------------------------|
| Transaction                                  | Security     | Date          | Units       | Price               | Cost         | Transaction                     | Security     | Date          | Units                    | Price         | Proceeds      |                                     |                                 |
| <b>Beginning of Class Period: 06/24/2014</b> |              |               |             |                     |              |                                 |              |               |                          |               |               |                                     |                                 |
| Purchase                                     | Common Stock | 3/3/2015      | 38,700      | \$9.9917            | \$386,678.79 | Sale                            | Common Stock | 1/5/2018      | (80,000)                 | \$0.3804      | (\$30,432.00) | Lookback Price***                   | End of Class Period: 01/04/2018 |
| Purchase                                     | Common Stock | 3/3/2015      | 1,300       | \$9.7400            | \$12,662.00  |                                 |              |               |                          |               |               |                                     |                                 |
| Purchase                                     | Common Stock | 3/20/2015     | 18,209      | \$9.1500            | \$166,612.35 |                                 |              |               |                          |               |               |                                     |                                 |
| Purchase                                     | Common Stock | 3/23/2015     | 21,791      | \$9.1500            | \$199,387.65 |                                 |              |               |                          |               |               |                                     |                                 |
| <b>End of Class Period: 01/04/2018</b>       |              |               |             |                     |              |                                 |              |               |                          |               |               |                                     |                                 |
| Class Period Common Stock Purchases          |              | <b>80,000</b> | Total Costs | <b>\$765,340.79</b> |              | Class Period Common Stock Sales |              | <b>0</b>      | Total Class Period Sales | <b>\$0.00</b> |               | <b>MATCHED LOSS*</b>                | <b>\$734,908.79</b>             |
|  |              |               |             |                     |              | Shares Held Post-Class Period   |              | <b>80,000</b> |                          |               |               | <b>UNMATCHED LOSS (Look-Back)**</b> | <b>\$0.00</b>                   |
|  |              |               |             |                     |              |                                 |              |               |                          |               |               | <b>Total Loss</b>                   | <b>\$734,908.79</b>             |

### Aggregate

|                                      |               |             |                     |                                 |          |                          |               |                                     |                     |
|--------------------------------------|---------------|-------------|---------------------|---------------------------------|----------|--------------------------|---------------|-------------------------------------|---------------------|
| Class Period Common Stock Purchases  | <b>96,178</b> | Total Costs | <b>\$905,233.57</b> | Class Period Common Stock Sales | <b>0</b> | Total Class Period Sales | <b>\$0.00</b> | <b>MATCHED LOSS*</b>                | <b>\$868,058.58</b> |
| <b>Shares Held Post-Class Period</b> |               |             |                     |                                 |          |                          |               |                                     |                     |
|                                      | <b>96,178</b> |             |                     |                                 |          |                          |               | <b>UNMATCHED LOSS (Look-Back)**</b> | <b>\$0.00</b>       |
|                                      |               |             |                     |                                 |          |                          |               | <b>Total Loss</b>                   | <b>\$868,058.58</b> |

| LAX FACTORS                              |  |  |                                 |
|--|--|--|---------------------------------|
| Shares Purchased During The Class Period | Net Shares Purchased During The Class Period | Net Funds Expended During The Class Period | Approximate LIFO Losses/(Gains) |
| 96,178                                   | 96,178                                       | \$905,233.57                               | \$868,058.58                    |

\*LIFO calculates losses by assuming the first stocks to be sold are the stocks purchased most recently prior to that sale.

\*\*Under a LIFO calculation, unmatched purchased shares retained at the end of the the Class Period (those which are not offset by matching sales) are matched against a value equal to the 90-day post-Class Period average price. See 15 U.S.C. § 78u-4(e). Here, the unmatched loss is calculated by subtracting the value of the shares held at the end of the Class Period (i.e., the number of shares held multiplied by the 90-day average) from the cost basis of those shares.

\*\*\*Losses on common stock sold after the class period, but within the 90-day look-back period are calculated pursuant to 15 U.S.C. § 78u-4(e)(2), which caps the damages a plaintiff can recover for shares sold within this period. This provision provides in relevant part that "the plaintiff's damages shall not exceed the difference between the purchase . . . price paid . . . by the plaintiff for the security and the mean trading price of the security during the period beginning immediately after dissemination of information correcting the misstatement or omission and ending on the date on which the plaintiff sells . . . the security."